



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: February 8, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved the minutes of January 25, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:00 A.M.**

City of Lansing, Clinton County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2557; NATIONAL CITY LEASING CORP; CITY OF LANSING;
CLINTON COUNTY; LANSING Sch. Dist.; 90-33-01-49-767-000;
PERSONAL; Property;

2003 AV from \$ 670,300 to \$ 525,957; TV from \$ 670,300 to \$ 525,957;

2004 AV from \$ 432,600 to \$ 309,341; TV from \$ 432,600 to \$ 309,341.

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Item 2 (continued):

City of East Lansing, Ingham County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1149; WIRELESS EXPRESS; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-01-900-910; PERSONAL; Property;

2004 AV from \$ 3,000 to \$ 51,000; TV from \$ 3,000 to \$ 51,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1376; LANSING UROLOGY PC; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-52-455-000; PERSONAL; Property;

2003 AV from \$ 71,500 to \$ 87,700; TV from \$ 71,500 to \$ 87,700;

2004 AV from \$ 77,000 to \$ 94,900; TV from \$ 77,000 to \$ 94,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1448; GORDON'S FOOD SERVICE; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-50-329-000; PERSONAL; Property;

2003 AV from \$ 3,600 to \$ 26,200; TV from \$ 3,600 to \$ 26,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2102; CORRECTIONAL MEDICAL SERVICES INC; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-54-203-000; PERSONAL; Property;

2004 AV from \$ 2,500 to \$ 27,100; TV from \$ 2,500 to \$ 27,100.

City of Lansing, Ingham County

It was moved by Roberts supported by Lupi,, and unanimously approved to delay the below-referenced until March 7, 2005:

154-04-1422; MICHIGAN ELECTRIC TRANSMISSION CO; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 33-90-33-01-45-260-000; PERSONAL; Property;

2003 AV from \$1,727,900 to \$ 754,800; TV from \$1,727,900 to \$ 754,800;

2004 AV from \$1,695,400 to \$ 749,800; TV from \$1,695,400 to \$ 749,800.

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Item 2 (continued):

City of Mason, Ingham County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3321; CAI SECURITIZATION II CORP; CITY OF MASON; INGHAM COUNTY; MASON Sch. Dist.; 33-19-10-90-902-405; PERSONAL; Property;
2004 AV from \$ 46,840 to \$ 0 ; TV from \$ 46,840 to \$ 0 .

Township of Delhi, Ingham County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1162; MARK HARLESS; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-05-90-915-025; PERSONAL; Property;
2002 AV from \$ 39,300 to \$ 42,750; TV from \$ 39,300 to \$ 42,750;
2003 AV from \$ 35,600 to \$ 42,700; TV from \$ 35,600 to \$ 42,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1420; LEVANDOWSKI LLC L & L FOOD CENTERS; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 90-914-057; PERSONAL; Property;
2002 AV from \$ 155,800 to \$ 176,600; TV from \$ 155,800 to \$ 176,600;
2003 AV from \$ 190,800 to \$ 207,100; TV from \$ 190,800 to \$ 207,100;
2004 AV from \$ 172,200 to \$ 182,600; TV from \$ 172,200 to \$ 182,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1421; HASLER INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-931-835; PERSONAL; Property;
2004 AV from \$ 1,000 to \$ 2,300; TV from \$ 1,000 to \$ 2,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1909; BARNHART & SON INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-903-050; PERSONAL; Property;
2002 AV from \$ 50,000 to \$ 562,000; TV from \$ 50,000 to \$ 562,000;
2003 AV from \$ 57,800 to \$ 536,400; TV from \$ 57,800 to \$ 536,400;
2004 AV from \$ 64,100 to \$ 361,600; TV from \$ 64,100 to \$ 361,600.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1911; MORAN FOODS INC DBA SAVE-A-LOT; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-919-030; PERSONAL; Property;

2002 AV from \$ 776,100 to \$ 929,150; TV from \$ 776,100 to \$ 929,150;

2003 AV from \$ 822,900 to \$ 834,450; TV from \$ 822,900 to \$ 834,450.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1912; COMPUTER SYSTEMS COMPANY INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-935-128; PERSONAL; Property;

2004 AV from \$ 20,000 to \$ 229,000; TV from \$ 20,000 to \$ 229,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1913; GYPSUM SUPPLY CENTRAL; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-030; PERSONAL; Property;

2002 AV from \$ 34,100 to \$ 71,950; TV from \$ 34,100 to \$ 71,950;

2003 AV from \$ 40,200 to \$ 83,400; TV from \$ 40,200 to \$ 83,400;

2004 AV from \$ 53,200 to \$ 128,450; TV from \$ 53,200 to \$ 128,450.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1914; MOULDED PLASTIC INDUSTRIES INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-916-000; PERSONAL; Property;

2002 AV from \$ 230,000 to \$ 360,500; TV from \$ 230,000 to \$ 360,500;

2003 AV from \$ 253,000 to \$ 325,050; TV from \$ 253,000 to \$ 325,050;

2004 AV from \$ 291,000 to \$ 297,200; TV from \$ 291,000 to \$ 297,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1915; VT COMPETITION ENGINE DEVELOPMENT; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-934-148; PERSONAL; Property;

2003 AV from \$ 10,000 to \$ 155,850; TV from \$ 10,000 to \$ 155,850;

2004 AV from \$ 132,200 to \$ 146,400; TV from \$ 132,200 to \$ 146,400.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1916; PAPER IMAGE PRINTING CENTRE INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-040; PERSONAL; Property;

2002 AV from \$ 35,500 to \$ 39,950; TV from \$ 35,500 to \$ 39,950;

2003 AV from \$ 37,700 to \$ 38,050; TV from \$ 37,700 to \$ 38,050;

2004 AV from \$ 69,000 to \$ 69,550; TV from \$ 69,000 to \$ 69,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:

154-04-2101; GRAND RAPIDS SASH & DOOR CO; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-909-060; PERSONAL; Property;

2002 AV from \$ 67,100 to \$ 68,400; TV from \$ 67,100 to \$ 68,400;

2003 AV from \$ 64,700 to \$ 65,550; TV from \$ 64,700 to \$ 65,550;

2004 AV from \$ 62,500 to \$ 63,850; TV from \$ 62,500 to \$ 63,850.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2277; GNLF INC BUFFALO'S SOUTHWEST CAFÉ; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 90-934-180; PERSONAL; Property;

2003 AV from \$ 79,600 to \$ 107,200; TV from \$ 79,600 to \$ 107,200;

2004 AV from \$ 91,500 to \$ 93,500; TV from \$ 91,500 to \$ 93,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2278; SCARLETT CONSTRUCTION CO DBA SCARLETT GRAVEL CO; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-928-090; PERSONAL; Property;

2002 AV from \$ 40,000 to \$ 213,950; TV from \$ 40,000 to \$ 213,950;

2003 AV from \$ 44,000 to \$ 196,050; TV from \$ 44,000 to \$ 196,050;

2004 AV from \$ 31,200 to \$ 220,200; TV from \$ 31,200 to \$ 220,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2539; FAMILY DOLLAR STORE INC # 03882; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-931-800; PERSONAL; Property;

2003 AV from \$ 22,700 to \$ 26,400; TV from \$ 22,700 to \$ 26,400;

2004 AV from \$ 19,800 to \$ 22,950; TV from \$ 19,800 to \$ 22,950.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3047; HLH TOWERS II LLC C/O HENDERSON & ASSOC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-118; PERSONAL; Property;

2002 AV from \$ 25,430 to \$ 87,050; TV from \$ 25,430 to \$ 87,050;

2003 AV from \$ 25,200 to \$ 74,350; TV from \$ 25,200 to \$ 74,350;

2004 AV from \$ 29,000 to \$ 65,550; TV from \$ 29,000 to \$ 65,550.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3048; NEXTEL COMMUNICATIONS INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-174; PERSONAL; Property;

2003 AV from \$ 59,000 to \$ 76,150; TV from \$ 59,000 to \$ 76,150.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3049; CHISHOLM HILLS; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-905-090; PERSONAL; Property;

2002 AV from \$ 69,300 to \$ 78,500; TV from \$ 69,300 to \$ 78,500;

2003 AV from \$ 62,600 to \$ 77,400; TV from \$ 62,600 to \$ 77,400;

2004 AV from \$ 55,600 to \$ 74,200; TV from \$ 55,600 to \$ 74,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3195; DFS SPV LP; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-180; PERSONAL; Property;

2003 AV from \$ 1,200 to \$ 9,400; TV from \$ 1,200 to \$ 9,400;

2004 AV from \$ 1,400 to \$ 9,250; TV from \$ 1,400 to \$ 9,250.

It was moved by Roberts, supported by Naftaly, and approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value: \$ 103,100 to \$104,600

Taxable Value: \$ 103,100 to \$104,600

2003:

Assessed Value: \$1,029,200 to \$42,700

Taxable Value: \$1,029,200 to \$42,700

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Item 2 (continued):

2004:

Assessed Value:	\$ 892,400	to	\$121,700
Taxable Value:	\$ 892,400	to	\$121,700

154-04-3503; TAILOR STEEL AMERICA LLC C/O BDO SEIDMAN; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-932-116; PERSONAL; Property.

Mr. Lupi dissented. The Commission admitted Taxpayer Exhibit 1 and Staff Exhibit 1.

It was moved by Roberts, supported by Naftaly, and approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004 which would not include the assets as reported:

2002:

Assessed Value:	\$4,551,500	to	\$5,040,650
Taxable Value:	\$4,551,500	to	\$5,040,650

2003:

Assessed Value:	\$4,034,800	to	\$4,509,100
Taxable Value:	\$4,034,800	to	\$4,509,100

2004:

Assessed Value:	\$3,556,000	to	\$4,029,300
Taxable Value:	\$3,556,000	to	\$4,029,300

154-04-3504; TAILOR STEEL AMERICA LLC C/O BDO SEIDMAN; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-95-024-010; PERSONAL--IFT; Property.

Mr. Lupi dissented. The Commission admitted Taxpayer Exhibit 1. and Staff Exhibit 1.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3505; TAILOR STEEL AMERICA LLC C/O BDO SEIDMAN; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-95-024-102; PERSONAL--IFT; Property;

2003 AV from \$1,625,400 to \$2,807,700; TV from \$1,625,400 to \$2,807,700;

2004 AV from \$1,384,500 to \$2,392,500; TV from \$1,384,500 to \$2,392,500.

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Item 2 (continued):

Township of Meridian, Ingham Coounty

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1917; STEELCASE FINANCIAL SERVICES INC; MERIDIAN CHARTER TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-02-02-90-528-217; PERSONAL; Property;

2004 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,900.

Scheduled for 10:00 A.M.

City of Hastings, Barry County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1336; DREISBACH MOTORS INC; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 08-55-514-639-00; PERSONAL; Property;

2002 AV from \$ 20,281 to \$ 87,299; TV from \$ 20,281 to \$ 87,229;

2003 AV from \$ 22,309 to \$ 55,773; TV from \$ 22,309 to \$ 55,773.

City of Howell, Livingston County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2043; NEOPOST LEASING INC; CITY OF HOWELL; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 47-17-99-001-257; PERSONAL; Property;

2003 AV from \$ 13,300 to \$ 11,700; TV from \$ 13,300 to \$ 11,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2044; SPACENET INC; CITY OF HOWELL; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 47-17-99-001-236; PERSONAL; Property;

2003 AV from \$ 900 to \$ 500; TV from \$ 900 to \$ 500.

Township of Brighton, Livingston County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1335; BRIGHTON COUNSELING; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-100-165; PERSONAL; Property;

2003 AV from \$ 0 to \$ 14,400; TV from \$ 0 to \$ 14,400.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1476; MARLIN LEASING; BRIGHTON TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4712-99-100-297-00; PERSONAL; Property;
2003 AV from \$ 1,885 to \$ 0 ; TV from \$ 1,885 to \$ 0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1608; CITICAPITAL; BRIGHTON TWP.; LIVINGSTON COUNTY;
BRIGHTON Sch. Dist.; 4712-99-100-501-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 8,998; TV from \$ 0 to \$ 8,998;
2003 AV from \$ 0 to \$ 7,683; TV from \$ 0 to \$ 7,683.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1610; VFS RESIDUAL HOLDINGS LLC; BRIGHTON TWP.;
LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 4712-99-100-442-00;
PERSONAL; Property;
2003 AV from \$ 1,078 to \$ 2,507; TV from \$ 1,078 to \$ 2,507.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1611; VFS RESIDUAL HOLDINGS LLC; BRIGHTON TWP.;
LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4712-99-100-441-00;
PERSONAL; Property;
2003 AV from \$ 8,430 to \$ 9,098; TV from \$ 8,430 to \$ 9,098.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2032; EDS INFORMATIN SERVICES LLC; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-000-814-00;
PERSONAL; Property;
2003 AV from \$ 237,734 to \$ 249,846; TV from \$ 237,734 to \$ 249,846.

Township of Genoa, Livingston County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0841; DAVID BEATON; GENOA TWP.; LIVINGSTON COUNTY;
HOWELL Sch. Dist.; 11-21-201-083; REAL; Property;
2002 AV from \$ 35,000 to \$ 140,200; TV from \$ 21,981 to \$ 127,181;
2003 AV from \$ 144,600 to \$ 144,600; TV from \$ 131,910 to \$ 129,088;
2004 AV from \$ 154,100 to \$ 154,100; TV from \$ 134,943 to \$ 132,057.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0942; MATTHEW & JULIE TYRNA; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-028; REAL; Property;
2002 AV from \$ 30,000 to \$ 135,900; TV from \$ 30,000 to \$ 135,900;
2003 AV from \$ 139,500 to \$ 139,500; TV from \$ 139,500 to \$ 137,938;
2004 AV from \$ 150,200 to \$ 150,200; TV from \$ 142,708 to \$ 141,110.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0944; DONALD & KATHLEEN WILEY; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-36-301-164; REAL; Property;
2003 AV from \$ 70,000 to \$ 390,900; TV from \$ 52,374 to \$ 373,274;
2004 AV from \$ 397,600 to \$ 397,600; TV from \$ 381,178 to \$ 381,859.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0945; KENNETH & CARLA HUNT; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-21-203-022; REAL; Property;
2002 AV from \$ 35,000 to \$ 160,700; TV from \$ 21,981 to \$ 147,681;
2003 AV from \$ 177,600 to \$ 163,300; TV from \$ 164,910 to \$ 149,896;
2004 AV from \$ 189,300 to \$ 175,000; TV from \$ 168,702 to \$ 172,582.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0946; RANDY & SANDRA LOREY; GENOA TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 11-02-301-081; REAL; Property;
2003 AV from \$ 30,000 to \$ 145,300; TV from \$ 30,000 to \$ 145,300;
2004 AV from \$ 155,400 to \$ 155,400; TV from \$ 155,400 to \$ 148,641.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0947; JANI KRUG; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-302-084; REAL; Property;
2003 AV from \$ 30,000 to \$ 105,900; TV from \$ 30,000 to \$ 105,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0948; MONICA GARNER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-010; REAL; Property;
2002 AV from \$ 20,000 to \$ 75,200; TV from \$ 20,000 to \$ 75,200.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter due to lack of jurisdiction because a sale occurred on 12-27-02:

154-04-0950; SALVATORE & DENISE MASCOLA; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-157; REAL; Property;
2002 AV from \$ 20,000 to \$ 112,200; TV from \$ 2,000 to \$ 112,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0951; JEFFREY & KAREN HAUKE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-161; REAL; Property;
2002 AV from \$ 20,000 to \$ 99,200; TV from \$ 20,000 to \$ 99,200;
2003 AV from \$ 100,800 to \$ 100,800; TV from \$ 100,800 to \$ 100,688;
2004 AV from \$ 112,500 to \$ 112,500; TV from \$ 103,118 to \$ 103,003.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0952; ROBERT & KAREN SHEETS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-044; REAL; Property;
2002 AV from \$ 40,000 to \$ 109,500; TV from \$ 40,000 to \$ 109,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0953; RYAN FARAGE & CARA COLE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-22-101-011; REAL; Property;
2002 AV from \$ 107,900 to \$ 110,800; TV from \$ 94,781 to \$ 97,681.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values for the year 2003 and deny the year 2002 for lack of jurisdiction because a sale occurred on 4-25-03:

154-04-0955; LISABETH J ROSTEN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-076; REAL; Property;
2002 AV from \$ 102,000 to \$ 103,200; TV from \$ 101,342 to \$ 102,542;
2003 AV from \$ 102,000 to \$ 103,200; TV from \$ 102,000 to \$ 103,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0961; MARK & CARRIE SMITH; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-058; REAL; Property;
2002 AV from \$ 30,000 to \$ 128,600; TV from \$ 30,000 to \$ 128,600.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0969; JOSEPH & DEBORAH GRECH; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-036; REAL; Property;
2002 AV from \$ 40,000 to \$ 113,800; TV from \$ 40,000 to \$ 113,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0970; RANDY & KIMBERLY RINGLER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-041; REAL; Property;
2002 AV from \$ 40,000 to \$ 115,500; TV from \$ 40,000 to \$ 76,466.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0971; JAMES & ANNE RENNIE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-025; REAL; Property;
2002 AV from \$ 40,000 to \$ 115,000; TV from \$ 40,000 to \$ 115,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0972; CHRISTOPHER BURNETT; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-011; PERSONAL; Property;
2002 AV from \$ 40,000 to \$ 106,300; TV from \$ 40,000 to \$ 106,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0973; JEFFREY & DONNA MARTIN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-10-302-031; REAL; Property;
2002 AV from \$ 22,500 to \$ 99,000; TV from \$ 22,500 to \$ 99,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0974; KEVIN & JEAN KRETZSCHMER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-006; REAL; Property;
2002 AV from \$ 40,000 to \$ 108,300; TV from \$ 40,000 to \$ 108,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0975; MARLENE RAMEY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-101-012; REAL; Property;
2002 AV from \$ 70,300 to \$ 71,300; TV from \$ 69,247 to \$ 70,247;
2003 AV from \$ 74,700 to \$ 75,700; TV from \$ 74,700 to \$ 75,700.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0976; RICHARD & MELISSA ROBINSON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-096; REAL; Property;

2002 AV from \$ 20,000 to \$ 88,200; TV from \$ 20,000 to \$ 88,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0977; SCOTT & EILEEN CURRIE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-07-100-022; REAL; Property;

2003 AV from \$ 50,500 to \$ 184,300; TV from \$ 50,500 to \$ 162,336;

2004 AV from \$ 197,700 to \$ 197,700; TV from \$ 176,392 to \$ 166,069.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0978; RONALD & JUDITH MELVIN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-016; REAL; Property;

2003 AV from \$ 30,000 to \$ 132,800; TV from \$ 30,000 to \$ 132,800;

2004 AV from \$ 146,800 to \$ 146,800; TV from \$ 146,800 to \$ 135,854.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0979; DAVID & MARGARET BARAN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-023; REAL; Property;

2003 AV from \$ 30,000 to \$ 129,000; TV from \$ 30,000 to \$ 129,000;

2004 AV from \$ 140,900 to \$ 140,900; TV from \$ 140,900 to \$ 131,967.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0980; BIJU THOMAS & SU KALAYIL; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-052; REAL; Property;

2003 AV from \$ 30,000 to \$ 134,900; TV from \$ 30,000 to \$ 134,900;

2004 AV from \$ 147,600 to \$ 147,600; TV from \$ 148,290 to \$ 138,002.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0981; CHRISTOPHER & MARY LOWERY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-059; REAL; Property;

Property;

2002 AV from \$ 30,000 to \$ 131,800; TV from \$ 30,000 to \$ 131,800;

2003 AV from \$ 133,900 to \$ 133,900; TV from \$ 133,900 to \$ 133,777;

2004 AV from \$ 144,100 to \$ 144,100; TV from \$ 136,979 to \$ 136,853.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0983; KATHLEEN & CHARLES STRAND; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-22-103-019; REAL; Property;

2002 AV from \$ 35,000 to \$ 112,300; TV from \$ 35,000 to \$ 112,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0984; DANIEL & ANN CAVALLO; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-34-202-017; REAL; Property;

2002 AV from \$ 45,000 to \$ 170,700; TV from \$ 45,000 to \$ 170,700;

2003 AV from \$ 277,000 to \$ 277,000; TV from \$ 277,000 to \$ 173,260;

2004 AV from \$ 284,100 to \$ 284,100; TV from \$ 283,371 to \$ 177,244.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0985; RICHARD & DONNA DALTON; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-36-301-196; REAL; Property;

2002 AV from \$ 70,000 to \$ 392,100; TV from \$ 70,000 to \$ 392,100;

2003 AV from \$ 432,100 to \$ 432,100; TV from \$ 432,100 to \$ 397,981;

2004 AV from \$ 431,400 to \$ 431,400; TV from \$ 431,400 to \$ 407,134.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0986; COLLEEN G LIPP; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-03-304-021; REAL; Property;

2002 AV from \$ 10,000 to \$ 73,900; TV from \$ 10,000 to \$ 73,900;

2003 AV from \$ 87,000 to \$ 87,000; TV from \$ 85,650 to \$ 75,008;

2004 AV from \$ 125,800 to \$ 125,800; TV from \$ 87,619 to \$ 76,733.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0987; CAROL ANN BEDARD; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-054; REAL; Property;

2002 AV from \$ 20,000 to \$ 74,100; TV from \$ 20,000 to \$ 74,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0988; ARSHUR KOURNOIAN & LUCY CIROCCO; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-052; REAL;

Property;

2002 AV from \$ 20,000 to \$ 75,200; TV from \$ 20,000 to \$ 75,200.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0989; JAMES & CYNTHIA CROWLEY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-110; REAL; Property;

2002 AV from \$ 20,000 to \$ 110,500; TV from \$ 20,000 to \$ 110,500;

2003 AV from \$ 20,000 to \$ 110,500; TV from \$ 20,000 to \$ 110,500;

2004 AV from \$ 127,500 to \$ 127,500; TV from \$ 127,960 to \$ 113,041.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0990; IAN & BARBARA PALMER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-122; REAL; Property; 2002 AV from \$ 20,000 to \$ 95,200; TV from

\$ 20,000 to \$ 95,200; 2003 AV from \$ 96,800 to \$ 96,800; TV from \$ 96,800 to \$ 96,628; 2004 AV from \$ 107,800 to \$ 107,800; TV from \$ 99,026 to \$ 98,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0991; BRIAN & JANET SHOUP; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-159; REAL; Property;

2002 AV from \$ 20,000 to \$ 100,000; TV from \$ 20,000 to \$ 100,000;

2003 AV from \$ 101,600 to \$ 101,600; TV from \$ 101,600 to \$ 101,500;

2004 AV from \$ 113,400 to \$ 113,400; TV from \$ 103,936 to \$ 103,834.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0992; JOSEPH & GINGER MILLER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-08-300-031; REAL; Property;

2003 AV from \$ 124,000 to \$ 133,700; TV from \$ 87,207 to \$ 96,907;

2004 AV from \$ 135,200 to \$ 135,200; TV from \$ 99,212 to \$ 99,135.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0993; HARLEY ESKEW; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-009; REAL; Property;

2002 AV from \$ 20,000 to \$ 67,100; TV from \$ 20,000 to \$ 67,100.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0994; HURON RIVER AREA CREDIT UNION; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-09-201-184; REAL; Property;

2002 AV from \$ 20,500 to \$ 100,300; TV from \$ 20,500 to \$ 100,300;

2003 AV from \$ 20,500 to \$ 113,100; TV from \$ 20,500 to \$ 101,804;

2004 AV from \$ 134,300 to \$ 134,300; TV from \$ 115,270 to \$ 104,145.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0995; DANIEL & WENDY WILSON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-12-202-017; REAL; Property;

2002 AV from \$ 42,500 to \$ 182,900; TV from \$ 42,500 to \$ 182,900;

2003 AV from \$ 185,800 to \$ 185,800; TV from \$ 185,800 to \$ 185,643;

2004 AV from \$ 195,400 to \$ 195,400; TV from \$ 190,073 to \$ 189,912.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0996; THOMAS & JULIE WITHERS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-29-200-012; REAL; Property;

2003 AV from \$ 108,200 to \$ 113,300; TV from \$ 66,545 to \$ 76,645;

2004 AV from \$ 121,300 to \$ 121,300; TV from \$ 73,175 to \$ 78,407.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0997; JAMES GRIGGS & MARY FOLEY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-30-400-017; REAL; Property;

2003 AV from \$ 100,800 to \$ 106,800; TV from \$ 100,800 to \$ 106,800;

2004 AV from \$ 109,600 to \$ 109,600; TV from \$ 109,318 to \$ 109,256.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0998; CLYDE & MAUREEN STRAYER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-19-100-033; REAL; Property;

2003 AV from \$ 176,200 to \$ 189,500; TV from \$ 106,487 to \$ 119,787;

2004 AV from \$ 192,400 to \$ 192,400 ; TV from \$ 122,436 to \$ 122,542.

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Item 2 (continued):

It was moved by Roberts, supported by, and unanimously approved to adopt the concurrence between the assessor and Lupi the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0999; DENNIS & MARY TANNER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-21-202-018; REAL; Property;
2002 AV from \$ 109,400 to \$ 110,300; TV from \$ 108,669 to \$ 109,569.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1000; KENNETH & ANN MARIE BULSZEWICZ; GENOA TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 11-01-200-025; REAL; Property;
2002 AV from \$ 194,100 to \$ 205,000; TV from \$ 127,924 to \$ 138,824;
2003 AV from \$ 189,900 to \$ 205,000; TV from \$ 127,033 to \$ 140,906;
2004 AV from \$ 195,800 to \$ 195,800 ; TV from \$ 135,854 to \$ 144,146.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1188; GREGORY & KRISTINE SPANGLER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-160; REAL; Property;
2002 AV from \$ 20,000 to \$ 110,500; TV from \$ 20,000 to \$ 110,500;
2003 AV from \$ 112,300 to \$ 112,300; TV from \$ 112,300 to \$ 112,157;
2004 AV from \$ 125,600 to \$ 125,600; TV from \$ 114,882 to \$ 114,736.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2033; STANLEY & JOY GREMBO; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-22-102-160; REAL; Property;
2002 AV from \$ 35,000 to \$ 177,500; TV from \$ 21,981 to \$ 164,481
2003 AV from \$ 35,000 to \$ 177,500; TV from \$ 35,000 to \$ 177,500;
2004 AV from \$ 47,000 to \$ 192,800; TV from \$ 35,805 to \$ 181,582.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3199; CONTOURS EXPRESS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-001-435; PERSONAL; Property; 2004 AV from \$ 4,100 to \$ 4,300; TV from \$ 4,100 to \$ 4,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3200; ENTERPRISE RENT-A-CAR; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-001-422; PERSONAL; Property;
2004 AV from \$ 9,600 to \$ 9,100; TV from \$ 9,600 to \$ 9,100.

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Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3201; KRUG HILLTOP FORD; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-078; PERSONAL; Property; 2004 AV from \$ 245,800 to \$ 399,900; TV from \$ 245,800 to \$ 399,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3202; REGAL RECYCLING INC; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-172; PERSONAL; Property; 2004 AV from \$ 1,900 to \$ 106,600; TV from \$ 1,900 to \$ 106,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3203; AUTO ZONE INC; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-969; PERSONAL; Property; 2004 AV from \$ 24,900 to \$ 25,000; TV from \$ 24,900 to \$ 25,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3204; BRIGHTON DERMATOLGY CENTER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-001-388; PERSONAL; Property; 2004 AV from \$ 0 to \$ 74,600; TV from \$ 0 to \$ 74,600.

Township of Green Oak, Livingston County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2702; COMPASS GROUP USA; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 99-001-023; PERSONAL; Property; 2002 AV from \$ 0 to \$ 6,400; TV from \$ 0 to \$ 6,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1375; BRINK'S HOME SECURITY INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-302; PERSONAL; Property; 2003 AV from \$ 1,380 to \$ 1,700; TV from \$ 1,380 to \$ 1,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1468; PITNEY BOWES CREDIT CORPORATION; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-141; PERSONAL; Property;

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1469; SHARPSPOINT #2; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-032; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 9,800; TV from \$ 5,000 to \$ 9,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1470; PEGASUS SATELLITE TELEVISION INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-022; PERSONAL; Property; 2003 AV from \$ 0 to \$ 400; TV from \$ 0 to \$ 400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1471; PEGASUS SATELLITE TELEVISION INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-021; PERSONAL; Property; 2003 AV from \$ 0 to \$ 3,100; TV from \$ 0 to \$ 3,100.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1472; FIFTH THIRD BANK EASTERN MICHIGAN C/O ERNST & YOUNG; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-000; PERSONAL; Property; 2003 AV from \$ 0 to \$ 96,100; TV from \$ 0 to \$ 96,100.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1473; CITICORP DEL-LEASE INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-867; PERSONAL; Property; 2003 AV from \$ 0 to \$ 12,000; TV from \$ 0 to \$ 12,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1474; W S SERVICES; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-556; PERSONAL; Property; 2003 AV from \$ 35,170 to \$ 37,100; TV from \$ 35,170 to \$ 37,100.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1477; DFS SPV LP; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-989; PERSONAL; Property; 2003 AV from \$ 240 to \$ 3,200; TV from \$ 240 to \$ 3,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:

154-04-2034; AMERICA ONLINE INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-156; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,200; TV from \$ 0 to \$ 1,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 5,000	to	\$ 21,000
Taxable Value:	\$ 3,747	to	\$ 21,000

2003:

Assessed Value:	\$ 5,000	to	\$ 21,000
Taxable Value:	\$ 3,803	to	\$ 21,000

2004:

Assessed Value:	\$ 5,100	to	\$ 21,000
Taxable Value:	\$ 3,890	to	\$ 21,000

154-04-2035; ISLAND FONDA LAKES ASSOCIATION; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-04-103-049; REAL; Property;

The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2036; COCA-COLA COMPANY; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-122; PERSONAL; Property; 2003 AV from \$ 0 to \$ 7,500; TV from \$ 0 to \$ 7,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2039; SHIRLEY E DREFFS; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-154; PERSONAL; Property; 2004 AV from \$ 0 to \$ 6,300; TV from \$ 0 to \$ 6,300.

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Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2040; CATALINA MARKETING CORPORATION INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-865; PERSONAL; Property;

2004 AV from \$ 130 to \$ 1,300; TV from \$ 130 to \$ 1,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2041; BRINK'S HOME SECURITY; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-740; PERSONAL; Property;

2003 AV from \$ 100 to \$ 300; TV from \$ 100 to \$ 300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2042; ADT SECURITY SERVICES INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-157; PERSONAL; Property;

2004 AV from \$ 0 to \$ 100; TV from \$ 0 to \$ 100.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2795; SUMMIT FUNDING GROUP INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-068; PERSONAL; Property;

2003 AV from \$ 840 to \$ 0 ; TV from \$ 840 to \$ 0 ;

2004 AV from \$ 640 to \$ 0 ; TV from \$ 640 to \$ 0 .

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3205; GREAT AMERICA LEASING CORP; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-012; PERSONAL; Property;

2004 AV from \$ 32,300 to \$ 34,226; TV from \$ 32,300 to \$ 34,226.

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Item 3. **Scheduled for 11:00 A.M.**

As regards the matter addressed by the Commission at its meeting on October 28, 2004, it was moved by Naftaly, supported by Roberts, and unanimously approved that staff is to sample those properties which have recently been reviewed by the township and also those which have not been reviewed and report to the Commission within 30 days whether the valuation methodology and the record cards of Lee Township, Allegan County are in compliance with the requirements of the law and the Commission's approved procedures.

As regards the matter considered by the STC at its meeting on November 10, 2004, it was moved by Naftaly, supported by Roberts, and unanimously approved that the parties shall submit a plan for the correction of any errors which have occurred in the past regarding the administration of the July and December Boards of Review. The Commission admitted Assessor Exhibits 1 and 2.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-03-0547; MAGIC COLLISION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; WARD 22-ITEM 995611.02; PERSONAL; Property; 2003 AV from \$ 0 to \$ 1,800; TV from \$ 0 to \$ 1,800.

154-04-1506; TRI-COUNTY CREMATION LLC; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-930-096-01; PERSONAL; Property; 2003 AV from \$ 0 to \$ 14,600; TV from \$ 0 to \$ 14,600; 2004 AV from \$ 0 to \$ 13,900; TV from \$ 0 to \$ 13,900.

154-04-1901; GARY ROSS; BIG PRAIRIE TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-16-19-400-008; REAL; Property; 2004 AV from \$ 12,500 to \$ 50,500; TV from \$ 2,873 to \$ 40,873.

154-04-2254; NASH FINCH SUPER FOODS; BRIDGEPORT TWP.; SAGINAW COUNTY; BRIDGEPORT-SPAULDING Sch. Dist.; 09-99-9-99-0276-000; PERSONAL; Property; 2002 AV from \$1,920,200 to \$1,927,750; TV from \$1,920,200 to \$1,927,750; 2003 AV from \$1,539,300 to \$1,631,950; TV from \$1,539,300 to \$1,631,950; 2004 AV from \$1,453,300 to \$1,529,900; TV from \$1,453,300 to \$1,529,900.

154-04-2357; PAUL TALLY DDS; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2896-099; PERSONAL; Property; 2002 AV from \$ 5,400 to \$ 25,650; TV from \$ 5,400 to \$ 25,650; 2003 AV from \$ 4,900 to \$ 67,450; TV from \$ 4,900 to \$ 67,450; 2004 AV from \$ 47,000 to \$ 62,150; TV from \$ 47,000 to \$ 62,150.

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154-04-2973; ADVANCED ACCESSORY SYSTEMS; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0018-550; PERSONAL; Property;
2002 AV from \$ 993,500 to \$1,289,300; TV from \$ 993,500 to \$1,289,300;
2003 AV from \$ 949,500 to \$1,270,250; TV from \$ 949,500 to \$1,270,250;
2004 AV from \$ 951,500 to \$1,253,300; TV from \$ 951,500 to \$1,253,300.

154-04-3288; AMBER MANUFACTURING CO C/O BARNETT BUZO & VINCENT; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-174-600; PERSONAL; Property;
2002 AV from \$ 77,889 to \$ 105,000; TV from \$ 77,889 to \$ 105,000;
2003 AV from \$ 72,901 to \$ 97,200; TV from \$ 72,901 to \$ 97,200;
2004 AV from \$ 158,686 to \$ 159,300; TV from \$ 158,686 to \$ 159,300.

154-04-3318; WDS VENTURES LLC; CITY OF MARSHALL; CALHOUN COUNTY; MARSHALL Sch. Dist.; 13-53-300-482-00; PERSONAL; Property;
2002 AV from \$ 41,300 to \$ 36,800; TV from \$ 41,300 to \$ 36,800;
2003 AV from \$ 40,700 to \$ 36,500; TV from \$ 40,700 to \$ 36,500;
2004 AV from \$ 37,200 to \$ 33,300; TV from \$ 37,200 to \$ 33,300.

154-04-3319; WALTERS-DIMMICK PETROLEUM INC; CITY OF MARSHALL; CALHOUN COUNTY; MARSHALL Sch. Dist.; 13-53-300-570-02; PERSONAL; Property;
2002 AV from \$ 193,300 to \$ 167,800; TV from \$ 193,300 to \$ 167,800;
2003 AV from \$ 163,800 to \$ 140,900; TV from \$ 163,800 to \$ 140,900;
2004 AV from \$ 135,600 to \$ 126,600; TV from \$ 135,600 to \$ 126,600.

154-04-3328; HETRICK & ASSOCIATES; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9650275; PERSONAL; Property;
2002 AV from \$ 11,300 to \$ 34,700; TV from \$ 11,300 to \$ 34,700;
2003 AV from \$ 37,500 to \$ 53,300; TV from \$ 37,500 to \$ 53,300;
2004 AV from \$ 27,600 to \$ 48,100; TV from \$ 27,600 to \$ 48,100.

154-04-3329; HEIDI JOHNSON OD PC; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9641289; PERSONAL; Property;
2002 AV from \$ 23,000 to \$ 47,100; TV from \$ 23,000 to \$ 47,100;
2003 AV from \$ 25,300 to \$ 47,850; TV from \$ 25,300 to \$ 47,850;
2004 AV from \$ 27,800 to \$ 44,400; TV from \$ 27,800 to \$ 44,400.

154-04-3387; PRO SERVICES INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90024-082-C; PERSONAL; Property;
2003 AV from \$ 135,800 to \$ 111,200; TV from \$ 135,800 to \$ 111,200.

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154-04-3793; AMERICAN WAY CONEY ISLAND; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-302-004-001; PERSONAL; Property;

2002 AV from \$ 5,700 to \$ 47,100; TV from \$ 2,400 to \$ 47,100;

2003 AV from \$ 2,700 to \$ 40,700; TV from \$ 2,700 to \$ 40,700;

2004 AV from \$ 2,400 to \$ 35,500; TV from \$ 2,400 to \$ 35,500.

154-04-3807; OFFICE EXPRESS INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-16-151-003-001; PERSONAL; Property;

2002 AV from \$ 165,400 to \$ 173,000; TV from \$ 165,400 to \$ 173,000;

2003 AV from \$ 166,600 to \$ 168,050; TV from \$ 166,600 to \$ 168,050;

2004 AV from \$ 153,300 to \$ 154,750; TV from \$ 153,300 to \$ 154,750.

154-04-3810; CHARDAM GEAR COMPANY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-226-006-001; PERSONAL; Property;

2003 AV from \$ 370,000 to \$ 404,500; TV from \$ 370,000 to \$ 404,500;

2004 AV from \$ 375,000 to \$ 392,750; TV from \$ 375,000 to \$ 392,750.

154-04-3816; SPECIAL RISKS FACILITIES INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-20-276-030-001; PERSONAL; Property;

2002 AV from \$ 120,800 to \$ 128,400; TV from \$ 120,800 to \$ 128,400;

2003 AV from \$ 133,300 to \$ 141,350; TV from \$ 133,300 to \$ 141,350;

2004 AV from \$ 115,400 to \$ 121,700; TV from \$ 115,400 to \$ 121,700.

154-04-3824; ALCO'S INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-29-427-025-001; PERSONAL; Property;

2002 AV from \$ 361,800 to \$ 403,600; TV from \$ 361,800 to \$ 403,600;

2003 AV from \$ 334,600 to \$ 361,500; TV from \$ 334,600 to \$ 361,500;

2004 AV from \$ 280,400 to \$ 315,250; TV from \$ 280,400 to \$ 315,250.

154-04-3825; BESPRO PATTERN INC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-101-008-001; PERSONAL; Property;

2002 AV from \$ 179,400 to \$ 186,450; TV from \$ 179,400 to \$ 186,450;

2003 AV from \$ 159,700 to \$ 161,100; TV from \$ 159,700 to \$ 161,100;

2004 AV from \$ 139,000 to \$ 139,850; TV from \$ 139,000 to \$ 139,850.

154-04-3837; MARSHALL LANDSCAPING INC; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-434-800; PERSONAL; Property;

2002 AV from \$ 30,000 to \$ 32,850; TV from \$ 30,000 to \$ 32,850.

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154-04-3840; FUTURE FENCE DBA DURA CRETE; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-252-001; PERSONAL; Property;
2002 AV from \$ 98,351 to \$ 181,050; TV from \$ 98,351 to \$ 181,050;
2003 AV from \$ 85,506 to \$ 173,550; TV from \$ 85,506 to \$ 173,550;
2004 AV from \$ 83,477 to \$ 215,700; TV from \$ 83,477 to \$ 215,700.

154-04-3848; STARLITE RESTAURANT; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-757-400; PERSONAL; Property;
2002 AV from \$ 48,830 to \$ 52,150; TV from \$ 48,830 to \$ 52,150;
2004 AV from \$ 41,210 to \$ 42,550; TV from \$ 41,210 to \$ 42,550.

154-04-3879; TWIN CORPORATION; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-84-825-300; PERSONAL; Property;
2002 AV from \$ 989,100 to \$ 616,700; TV from \$ 989,100 to \$ 616,700;
2003 AV from \$ 826,600 to \$ 609,000; TV from \$ 826,600 to \$ 609,000;
2004 AV from \$ 806,600 to \$ 592,600; TV from \$ 806,600 to \$ 592,600.

154-04-3880; TWIN CORPORATION; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-97-825-304; PERSONAL--IFT; Property;
2002 AV from \$ 0 to \$ 389,600; TV from \$ 0 to \$ 389,600;
2003 AV from \$ 0 to \$ 340,000; TV from \$ 0 to \$ 340,000;
2004 AV from \$ 0 to \$ 302,900; TV from \$ 0 to \$ 302,900.

154-04-3881; WASTE SERVICE PARTNERS LLC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-84-491-800; PERSONAL; Property;
2002 AV from \$ 122,700 to \$ 132,500; TV from \$ 122,700 to \$ 132,500.

154-04-3882; SPEEDWAY SUPER AMERICA LLC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-746-400; PERSONAL; Property;
2002 AV from \$ 52,500 to \$ 58,000; TV from \$ 52,500 to \$ 58,000;
2003 AV from \$ 46,300 to \$ 50,400; TV from \$ 46,300 to \$ 50,400;
2004 AV from \$ 50,400 to \$ 54,300; TV from \$ 50,400 to \$ 54,300.

154-04-3883; SOCCER ZONE; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-84-741-299; PERSONAL; Property;
2002 AV from \$ 107,500 to \$ 126,500; TV from \$ 107,500 to \$ 126,500;
2003 AV from \$ 93,400 to \$ 114,000; TV from \$ 93,400 to \$ 114,000.

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154-04-3884; BENSON C DUFF DDS; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-157-390; PERSONAL; Property;
2003 AV from \$ 26,600 to \$ 28,000; TV from \$ 26,600 to \$ 28,000;
2004 AV from \$ 56,800 to \$ 82,200; TV from \$ 56,800 to \$ 82,200.

154-04-3885; BARRON PRECISION INSTRUMENTS; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-84-054-899; PERSONAL; Property;
2002 AV from \$ 78,000 to \$ 138,500; TV from \$ 78,000 to \$ 138,500;
2003 AV from \$ 82,200 to \$ 133,200; TV from \$ 82,200 to \$ 133,200;
2004 AV from \$ 80,900 to \$ 123,700; TV from \$ 80,900 to \$ 123,700.

154-04-3886; AL SERRA AUTO PLAZA DBA AL SERRA CHEVROLET INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-025-099; PERSONAL; Property;
2002 AV from \$ 67,000 to \$ 79,500; TV from \$ 67,000 to \$ 79,500;
2003 AV from \$ 60,200 to \$ 69,900; TV from \$ 60,200 to \$ 69,900;
2004 AV from \$ 64,900 to \$ 70,100; TV from \$ 64,900 to \$ 70,100.

154-04-3891; CITICAPITAL VENDOR FINANCE; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-020-473; PERSONAL; Property;
2002 AV from \$ 99,500 to \$ 128,700; TV from \$ 99,500 to \$ 128,700;
2003 AV from \$ 48,800 to \$ 50,100; TV from \$ 48,800 to \$ 50,100.

154-04-3892; WDS VENTURES LLC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-017-340; PERSONAL; Property;
2002 AV from \$ 37,500 to \$ 33,950; TV from \$ 37,500 to \$ 33,950;
2003 AV from \$ 36,600 to \$ 32,924; TV from \$ 36,600 to \$ 32,924;
2004 AV from \$ 33,500 to \$ 30,139; TV from \$ 33,500 to \$ 30,139.

154-04-3894; NUCO2 INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-122; PERSONAL; Property;
2004 AV from \$ 30,500 to \$ 52,400; TV from \$ 30,500 to \$ 52,400.

154-04-3895; SNAP ENTERPRISES INC DBA MUFFLER MAN; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-104-934; PERSONAL; Property;
2002 AV from \$ 23,500 to \$ 6,300; TV from \$ 23,500 to \$ 6,300;
2003 AV from \$ 21,500 to \$ 5,600; TV from \$ 21,500 to \$ 5,600.

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154-04-3897; YVONNE MARIE WALKER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 47-11-10-102-083; REAL; Property;
2003 AV from \$ 30,400 to \$ 147,500; TV from \$ 23,025 to \$ 125,155;
2004 AV from \$ 30,400 to \$ 148,493; TV from \$ 23,554 to \$ 128,033.

154-04-3898; HI-TECH SAFE & LOCK; HOWELL TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 47-17-99-001-387; PERSONAL; Property;
2004 AV from \$ 2,200 to \$ 9,700; TV from \$ 2,200 to \$ 9,700.

154-04-3905; ELEVATOR CAB INTERIORS; CLINTON TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 50-11-970-882-00; PERSONAL; Property;
2002 AV from \$ 60,500 to \$ 32,100; TV from \$ 60,500 to \$ 32,100;
2003 AV from \$ 53,100 to \$ 28,100; TV from \$ 53,100 to \$ 28,100.

154-04-3906; BURGER KING RESTAURANT; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-05-200-029-001; PERSONAL; Property;
2002 AV from \$ 52,600 to \$ 79,700; TV from \$ 52,600 to \$ 79,700;
2003 AV from \$ 49,300 to \$ 73,200; TV from \$ 49,300 to \$ 73,200;
2004 AV from \$ 50,000 to \$ 65,500; TV from \$ 50,000 to \$ 65,500.

154-04-3907; A & P TEA CO/FARMER JACK'S FOOD CENTER; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-02-200-046-002; PERSONAL; Property;
2003 AV from \$ 415,400 to \$ 526,750; TV from \$ 415,400 to \$ 526,750.

154-04-3908; A & P TEA CO/FARMER JACK'S FOOD CENTER; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-26-477-041-001; PERSONAL; Property;
2002 AV from \$ 244,700 to \$ 438,150; TV from \$ 344,700 to \$ 438,150.

154-04-3909; AL LONG FORD INC; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-427-800; PERSONAL; Property;
2003 AV from \$ 255,654 to \$ 261,050; TV from \$ 255,654 to \$ 261,050.

154-04-3910; PAY DAY PARTY STORE; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-035-701; PERSONAL; Property;
2002 AV from \$ 23,507 to \$ 38,150; TV from \$ 23,507 to \$ 38,150;
2003 AV from \$ 25,000 to \$ 34,650; TV from \$ 25,000 to \$ 34,650;
2004 AV from \$ 30,000 to \$ 34,500; TV from \$ 30,000 to \$ 34,500.

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154-04-3911; SPECIAL EVENTS PARTY RENTAL; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-049-201; PERSONAL; Property;
2004 AV from \$ 500,000 to \$ 623,847; TV from \$ 500,000 to \$ 623,847.

154-04-3912; HUTCH PAVING; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-044-701; PERSONAL; Property;
2002 AV from \$ 75,000 to \$ 178,011; TV from \$ 75,000 to \$ 178,011;
2003 AV from \$ 80,000 to \$ 207,128; TV from \$ 80,000 to \$ 207,128;
2004 AV from \$ 85,000 to \$ 223,616; TV from \$ 85,000 to \$ 233,616.

154-04-3913; DOAN COMPANIES; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-209-100; PERSONAL; Property;
2003 AV from \$ 122,055 to \$ 186,803; TV from \$ 122,055 to \$ 186,803;
2004 AV from \$ 83,282 to \$ 163,865; TV from \$ 83,282 to \$ 163,865.

154-04-3914; MICHAEL K CONLEY MD; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9630799; PERSONAL; Property;
2002 AV from \$ 30,600 to \$ 38,550; TV from \$ 30,600 to \$ 38,550.

154-04-3915; ALLINGHAM CORPORATION; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-25-224-000; PERSONAL; Property;
2002 AV from \$ 128,480 to \$ 141,070; TV from \$ 128,480 to \$ 141,070;
2003 AV from \$ 103,350 to \$ 134,600; TV from \$ 103,350 to \$ 134,600;
2004 AV from \$ 102,510 to \$ 129,950; TV from \$ 102,510 to \$ 129,950.

154-04-3916; MILLWARD BROWN USA; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-31-166-180; PERSONAL; Property;
2004 AV from \$ 102,850 to \$ 192,120; TV from \$ 102,850 to \$ 192,120.

154-04-3917; LEAPING LIZARDS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-37-270-000; PERSONAL; Property;
2002 AV from \$ 9,320 to \$ 12,100; TV from \$ 9,320 to \$ 12,100;
2003 AV from \$ 9,320 to \$ 11,330; TV from \$ 9,320 to \$ 11,330;
2004 AV from \$ 10,660 to \$ 11,420; TV from \$ 10,660 to \$ 11,420.

154-04-3918; PEAK FINANCIAL GROUP LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-46-151-600; PERSONAL; Property;
2004 AV from \$ 0 to \$ 2,940; TV from \$ 0 to \$ 2,940.

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154-04-3919; INDEPENDENT TELECOMMUNICATIONS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-068-200; PERSONAL; Property;
2004 AV from \$ 0 to \$ 2,730; TV from \$ 0 to \$ 2,730.

154-04-3920; GOLD LANGE & MAJOROS PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-263-450; PERSONAL; Property;
2004 AV from \$ 35,920 to \$ 39,130; TV from \$ 35,920 to \$ 39,130.

154-04-3921; MICRONAS SEMICONDUCTORS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-398-600; PERSONAL; Property;
2004 AV from \$ 0 to \$ 7,540; TV from \$ 0 to \$ 7,540.

154-04-3923; UAW-FORD FAMILY SERVICE & LEARNING CTR; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-547-460; PERSONAL; Property;
2002 AV from \$ 8,530 to \$ 12,540; TV from \$ 8,530 to \$ 12,540;
2003 AV from \$ 9,610 to \$ 14,090; TV from \$ 9,610 to \$ 14,090;
2004 AV from \$ 7,170 to \$ 10,440; TV from \$ 7,170 to \$ 10,440.

154-04-3924; SHORT INVESTMENTS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-64-297-175; PERSONAL; Property;
2004 AV from \$ 75,000 to \$ 84,680; TV from \$ 75,000 to \$ 84,680.

154-04-3925; NELSON MILL CO; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-141-000; PERSONAL; Property;
2003 AV from \$ 133,790 to \$ 146,560; TV from \$ 133,790 to \$ 146,560;
2004 AV from \$ 118,200 to \$ 127,050; TV from \$ 118,200 to \$ 127,050.

154-04-3926; STRAITH BUILDING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-163-000; PERSONAL; Property;
2004 AV from \$ 2,080 to \$ 3,160; TV from \$ 2,080 to \$ 3,160.

154-04-3927; SIGNATURE BUILDING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-179-000; PERSONAL; Property;
2004 AV from \$ 2,110 to \$ 2,890; TV from \$ 2,110 to \$ 2,890.

154-04-3928; MSX INTERNATIONAL; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-309-910; PERSONAL; Property;
2003 AV from \$ 553,600 to \$ 592,370; TV from \$ 553,600 to \$ 592,370;
2004 AV from \$ 585,570 to \$ 614,000; TV from \$ 585,570 to \$ 614,000.

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154-04-3929; TWO LAKE BUILDING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-444-000; PERSONAL; Property; 2002 AV from \$ 22,080 to \$ 36,050; TV from \$ 22,080 to \$ 36,050; 2003 AV from \$ 24,660 to \$ 35,980; TV from \$ 24,660 to \$ 35,980.

154-04-3930; FREEDMAN KROCHMAL & GOLDIN; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-449-391; PERSONAL; Property; 2003 AV from \$ 22,470 to \$ 27,920; TV from \$ 22,470 to \$ 27,920; 2004 AV from \$ 25,700 to \$ 29,530; TV from \$ 25,700 to \$ 29,530.

154-04-3931; HUNTINGTON TECHNOLOGY INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-449-448; PERSONAL; Property; 2004 AV from \$ 1,650 to \$ 2,150; TV from \$ 1,650 to \$ 2,150.

154-04-3932; LAWSUIT FINANCIAL LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-449-567; PERSONAL; Property; 2004 AV from \$ 860 to \$ 1,610; TV from \$ 860 to \$ 1,610.

154-04-3933; NATIONWIDE RECORDS SEARCH INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-587-650; PERSONAL; Property; 2003 AV from \$ 16,310 to \$ 20,220; TV from \$ 16,310 to \$ 20,220.

154-04-3934; AAN COMPANY; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-588-400; PERSONAL; Property; 2004 AV from \$ 7,500 to \$ 68,230; TV from \$ 7,500 to \$ 68,230.

154-04-3935; AAN COMPANY; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-588-500; PERSONAL; Property; 2004 AV from \$ 0 to \$ 11,780; TV from \$ 0 to \$ 11,780.

154-04-3936; ULTRA TAN SALON; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-610-000; PERSONAL; Property; 2004 AV from \$ 14,720 to \$ 28,250; TV from \$ 14,720 to \$ 28,250.

154-04-3937; CIENA HEALTH CARE MANAGEMENT; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-303-100; PERSONAL; Property; 2004 AV from \$ 35,350 to \$ 47,510; TV from \$ 35,350 to \$ 47,510.

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154-04-3938; BERBEE INFORMATION NETWORKS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-502-225; PERSONAL; Property;
2004 AV from \$ 0 to \$ 830; TV from \$ 0 to \$ 830.

154-04-3939; PACIFIC LIFE INSURANCE CO; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-516-649; PERSONAL; Property;
2004 AV from \$ 2,500 to \$ 6,760; TV from \$ 2,500 to \$ 6,760.

154-04-3940; THE EVALUATION GROUP; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-330-500; PERSONAL; Property;
2004 AV from \$ 151,080 to \$ 167,450; TV from \$ 151,080 to \$ 167,450.

154-04-3941; STERLING FINANCIAL SERVICES INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-388-109; PERSONAL; Property;
2004 AV from \$ 3,800 to \$ 4,210; TV from \$ 3,800 to \$ 4,210.

154-04-3942; GIN CLEANERS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-390-050; PERSONAL; Property;
2004 AV from \$ 2,380 to \$ 8,020; TV from \$ 2,380 to \$ 8,020.

154-04-3943; LIFE FOR RELIEF & DEVELOPMENT; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-171-000; PERSONAL; Property;
2003 AV from \$ 6,370 to \$ 50,500; TV from \$ 6,370 to \$ 50,500;
2004 AV from \$ 6,370 to \$ 53,160; TV from \$ 6,370 to \$ 53,160.

154-04-3944; MBA OF CALIFORNIA; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-236-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,280; TV from \$ 0 to \$ 1,280.

154-04-3945; G FINANCE HOLDING CORP; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-127-600; PERSONAL; Property;
2003 AV from \$ 0 to \$ 22,710; TV from \$ 0 to \$ 22,710;
2004 AV from \$ 0 to \$ 1,320; TV from \$ 0 to \$ 1,320.

154-04-3946; LOOKOUT LEASING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-228-800; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,140; TV from \$ 0 to \$ 1,140.

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Item 4 (continued):

154-04-3947; CARDINAL HEALTH 200 INC; CITY OF SOUTHFIELD;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-010-440;
PERSONAL; Property;
2004 AV from \$ 0 to \$ 13,600; TV from \$ 0 to \$ 13,600.

154-04-3948; AMERICAN INDUSTRIAL LEASING; CITY OF SOUTHFIELD;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-79-024-000;
PERSONAL; Property;
2003 AV from \$ 0 to \$ 3,000; TV from \$ 0 to \$ 3,000;
2004 AV from \$ 0 to \$ 2,200; TV from \$ 0 to \$ 2,200.

154-04-3950; WINTHROP RESOURCES; CITY OF TROY; OAKLAND
COUNTY; TROY Sch. Dist.; 88-99-00-712-630; PERSONAL; Property;
2004 AV from \$ 196,920 to \$ 0 ; TV from \$ 196,920 to \$ 0 .

154-04-3951; AMERITECH CREDIT CORP; BRIDGEPORT TWP.; SAGINAW
COUNTY; BRIDGEPORT-SPAULDING Sch. Dist.; 09-99-9-99-0012-450;
PERSONAL; Property;
2002 AV from \$ 0 to \$ 24,550; TV from \$ 0 to \$ 24,550;
2003 AV from \$ 18,200 to \$ 22,250; TV from \$ 18,200 to \$ 22,250;
2004 AV from \$ 0 to \$ 20,650; TV from \$ 0 to \$ 20,650.

154-04-3952; AMERITECH CREDIT CORP; BRIDGEPORT TWP.; SAGINAW
COUNTY; BRIDGEPORT-SPAULDING Sch. Dist.; 09-99-9-99-0012-200;
PERSONAL; Property;
2002 AV from \$ 1,800 to \$ 3,900; TV from \$ 1,800 to \$ 3,900;
2003 AV from \$ 700 to \$ 3,150; TV from \$ 700 to \$ 3,150;
2004 AV from \$ 700 to \$ 2,850; TV from \$ 700 to \$ 2,850.

154-04-3953; ADVANCED MEDICAL IMAGING PC; SAGINAW TWP.;
SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1060-110;
PERSONAL; Property;
2003 AV from \$ 186,800 to \$ 191,600; TV from \$ 186,800 to \$ 191,600;
2004 AV from \$ 165,500 to \$ 175,050; TV from \$ 165,500 to \$ 175,050.

154-04-3954; COLLINS & AIKMAN CO; CITY OF SAINT CLAIR; SAINT
CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 07-999-1426-000;
PERSONAL; Property;
2002 AV from \$1,294,783 to \$1,298,800; TV from \$1,294,783 to \$1,298,800;
2003 AV from \$ 850,033 to \$ 853,800; TV from \$ 850,033 to \$ 853,800;
2004 AV from \$1,192,713 to \$1,205,950; TV from \$1,192,713 to \$1,205,950.

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Item 4 (continued):

154-04-3955; YALE INDUSTRIES INC; CITY OF YALE; SAINT CLAIR COUNTY; YALE Sch. Dist.; 08-999-0097-000; PERSONAL; Property;
2002 AV from \$ 633,204 to \$ 676,800; TV from \$ 633,204 to \$ 676,800;
2003 AV from \$ 341,116 to \$ 381,850; TV from \$ 341,116 to \$ 381,850;
2004 AV from \$ 318,900 to \$ 356,350; TV from \$ 318,900 to \$ 356,350.

154-04-3958; A & P TEA CO/FARMER JACK'S; CLAY TWP.; SAINT CLAIR COUNTY; ALGONAC Sch. Dist.; 74-14-999-1040-000; PERSONAL; Property;
2003 AV from \$ 603,752 to \$ 724,400; TV from \$ 603,752 to \$ 724,400.

154-04-3959; CROSS BROTHERS EXCAVATING INC; RILEY TWP.; SAINT CLAIR COUNTY; ARMADA Sch. Dist.; 29-999-0003-400; PERSONAL; Property;
2002 AV from \$ 49,322 to \$ 91,550; TV from \$ 49,322 to \$ 91,550;
2003 AV from \$ 43,995 to \$ 81,500; TV from \$ 43,995 to \$ 81,500;
2004 AV from \$ 42,948 to \$ 73,300; TV from \$ 42,948 to \$ 73,300.

154-04-3960; NEXTEL COMMUNICATIONS INC MI1395; FLOWERFIELD TWP.; SAINT JOSEPH COUNTY; MARCELLUS Sch. Dist.; 75-007-000-013-00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 65,453; TV from \$ 0 to \$ 65,453.

154-04-3961; MILAN CAST METAL INC; YORK TWP.; WASHTENAW COUNTY; MILAN Sch. Dist.; S-99-20-003-100; PERSONAL; Property;
2002 AV from \$ 109,200 to \$ 132,600; TV from \$ 109,200 to \$ 132,600;
2003 AV from \$ 101,100 to \$ 146,600; TV from \$ 101,100 to \$ 146,600;
2004 AV from \$ 101,100 to \$ 134,800; TV from \$ 101,100 to \$ 134,800.

154-04-3963; ADVANCED AUTO SALES INC; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-324-01; PERSONAL; Property;
2003 AV from \$ 0 to \$ 5,800; TV from \$ 0 to \$ 5,800;
2004 AV from \$ 0 to \$ 4,800; TV from \$ 0 to \$ 4,800.

154-04-3964; ADVANCED AUTO SERVICE INC; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-928-125-02; PERSONAL; Property;
2003 AV from \$ 0 to \$ 9,200; TV from \$ 0 to \$ 9,200;
2004 AV from \$ 0 to \$ 9,100; TV from \$ 0 to \$ 9,100.

154-04-3965; BIG M CAR WASH; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-008-729; PERSONAL; Property;
2002 AV from \$ 52,100 to \$ 66,900; TV from \$ 52,100 to \$ 66,900;
2003 AV from \$ 47,500 to \$ 70,100; TV from \$ 47,500 to \$ 70,100;
2004 AV from \$ 52,300 to \$ 65,300; TV from \$ 52,300 to \$ 65,300.

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Item 4 (continued):

154-04-3966; LIMITED TOO; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-071-912; PERSONAL; Property; 2002 AV from \$ 32,400 to \$ 43,500; TV from \$ 32,400 to \$ 43,500; 2003 AV from \$ 29,300 to \$ 38,800; TV from \$ 29,300 to \$ 38,800; 2004 AV from \$ 30,700 to \$ 40,100; TV from \$ 30,700 to \$ 40,100.

154-04-3967; POTBELLY SANDWICH WORKS INC; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-076-217; PERSONAL; Property; 2004 AV from \$ 50,000 to \$ 64,800; TV from \$ 50,000 to \$ 64,800.

- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 1-25-05 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Ireland	Susan D.	Wayne County	Van Buren Charter Township

- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the report as filed and adopt staff recommendations 2 and 3:
- 2) The Commission directed that a copy of the memorandum and the Assessment and Certification Division District No. 5 Staff Report be distributed to the following:
 - a) Current Assessing Officer of Big Prairie Township, Newaygo County, and Croton Township, Newaygo County.
 - b) Current Supervisors of Big Prairie Township, Newaygo County, and Croton Township, Newaygo County.
 - c) Current Director of the Newaygo County Equalization Department.
 - d) Assessment and Certification Division District No. 5 Supervisor.
 - 3) The Commission directed that no further action is need in this matter.

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- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved that the matter does warrant limited action. The Executive Secretary was directed to prepare the memo for review by the Commission regarding certain assessment practices in Newton Township, Mackinac County. Complaint Process for File # 05-001.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the staff recommendations for the valuation of lands owned by the Department of Natural resources as required by MCL 324.2153.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved that the matter does warrant action and that the Executive Secretary should proceed as required to by Step 7 of the Complaint Process (File #05-006).
- Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved that the Executive Secretary shall file the report as presented in accordance with MCL 125.2795.
- Item 11. There was a discussion with Assistant Attorney General Gerald Whalen regarding current litigation and future policies and procedures related to Air and Water Pollution Control Exemptions.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to reschedule the STC Meeting from March 9, 2005 to March 7, 2005.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved the below listed units for re-certifications and new certifications of computerized tax rolls as follows:
- Tyrone Township, Kent County
Village of Casnovia, Kent County
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the request from Kellianne M. Nagy, Director, John Bernard Sensible Integrated Tax Solutions, of a review of the administrative dismissal letter regarding Petitions #154-04-3621 through #154-04-3646.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the request from Kevin C. Richard, Assistant Corporation Counsel, City of Detroit, of a review of the administrative dismissal letter regarding Petitions #154-04-3609 through #154-04-3615.

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Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:
MCL 211.154 Petition 154-03-2481 Willi & Ingrid Berger
Parcel No. 49-003-432-003-00 An official order was issued for the above-referenced taxpayer on August 5, 2004. Notice was received that the property had a transfer of ownership in the year 2003.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1146 Milford Medical Suppliers
Parcel No. L-99-00-003-018 An official order was issued for the above-referenced property owner on November 30, 2004. Notice was received that an incorrect local unit had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-2975 Victoria's Secret #441
Parcel No. 20-999-0115-530 An official order was issued for the above-referenced property owner on December 7, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-2976 Bath & Body Works #605
Parcel No. 20-999-0115-225 An official order was issued for the above-referenced property owner on December 7, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1130 Ghali Inc. Woven Treasures
Parcel No. 08-99-01-980-655 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that incorrect amounts for the Requested Taxable value for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-2148 Wholesale Builder Supply
Parcel No. 08-99-01-980-655 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

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Item 16 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2189 CRS, LLC

Parcel No. 96-99-00-003-124 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2218 Brandenburg Industrial Service Co.

Parcel No. 28-99-00-004-043 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0192 Adolph Budzios, Jr.

Parcel No. 13-05-107-015-03 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that an incorrect local unit had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1098 Capitol Concept & Eng Corp.

Parcel No. 41-18-18-476-020 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1105 Capitol Concept & Eng Corp.

Parcel No. 41-55-00-089-626 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1198 Capitol Concept & Eng Corp.

Parcel No. 41-18-18-476-0200 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

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Item 16 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2996 Marty & Amy Sanders

Parcel No. 41-02-16-251-014 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3247 Lemke Tool & Gauge

Parcel No. 99-02-259-200 An official order was issued for the above-referenced petition following the January 25, 2005, State Tax Commission Meeting. Notice was received that the name of the taxpayer was spelled incorrectly.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3278 Mantissa Industries

Parcel No. 33-25-05-90-931-360 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3293 Unicore Auto Cat USA

Parcel No. 02-99-00-097-126 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that the year 2003 was omitted from this order and should be included.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3314 Atra LLC

Parcel No. 470-25650-51 An official order was issued for the above-referenced petition following the January 25, 2005, State Tax Commission Meeting. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2004 had been submitted .

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-02-0800 Howard & Howard PC

Parcel No. 90-33-01-31-725-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable values for the years 2000 and 2001 and an incorrect parcel number had been submitted.

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Item 16 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1652 APET Inc.

Parcel No. 80-999-00-3614-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that an incorrect amount for the Original Taxable value for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2027 Mac Steel Division of Quanex Corp.

Parcel No. 900-21-37-600-008-00 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the years 2002, 2003, and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2764 SCR Electric

Parcel No. 99-02-186-119 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that an incorrect school district number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3072 Kaiser Medical Center PC

Parcel No. 99-04-533-000 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2003 had been submitted.

- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificate involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificate:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
2004-553	ASC INCORPORATED	CITY OF GIBRALTAR	WAYNE	2	\$2,469,485

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- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
2003-588	SYBESMA'S ELECTRONICS INC	CITY OF HOLLAND	OTTAWA
2004-090	SPEED WRENCH INC	JAMESTOWN TWP.	OTTAWA
2004-546	MACDONALDS INDUSTRIAL PRODUCTS	CITY OF KENTWOOD	KENT
2004-595	KING MILLING CO	CITY OF LOWELL	KENT

- Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2004) the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1994-274	JABIL CIRCUITS INC.	CITY OF AUBURN HILLS	OAKLAND	personal

- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4788	TROMMATER FARMS LTD	ELBRIDGE TWP.	OCEANA	\$36,420.00

- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the P.A. 328 of 1998 Personal Property Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	YEARS
062-2004	Coca-Cola Enterprises Inc.	City of Highland Park	Wayne	12
065-2004	Alchem Aluminum Inc.	Buena Vista Twp.	Saginaw	8
067-2004	Haworth, Inc.	City of Holland	Allegan	12

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- Item 22. It was moved by Roberts, supported by Naftaly, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2000-005	ROBERT J JR & CARLA W MILLER	CITY OF DETROIT	WAYNE	2	\$284,985
N2002-196	GWENDOLYN BUSH-SMITH	CITY OF DETROIT	WAYNE	2	\$183,260
N2003-024	SHOMARI & TRACIE MOORE	CITY OF DETROIT	WAYNE	2	\$215,000
N2004-006	ROGER MARTIN	CITY OF DETROIT	WAYNE	2	\$218,713
N2004-738	DARSAN & REGINA MITCHELL	CITY OF DETROIT	WAYNE	2	\$47,500
N2004-739	MARLON & JEANETTE BOOTH	CITY OF DETROIT	WAYNE	2	\$45,000
N2004-750	PHAEDRA R GISSENDANNER	CITY OF SAGINAW	SAGINAW	2	\$73,392
N2004-751	LASHAWN LEE	CITY OF SAGINAW	SAGINAW	2	\$74,997
N2004-753	DESIREE HARRIS	CITY OF SAGINAW	SAGINAW	2	\$74,016
N2004-754	NATALIE & TOBY AGNEW	CITY OF SAGINAW	SAGINAW	2	\$70,607
N2004-756	REGINA GOODWINE	CITY OF SAGINAW	SAGINAW	2	\$73,308
N2004-758	JASMINE PRINGLE	CITY OF SAGINAW	SAGINAW	2	\$74,069

- Item 23. It was moved by Naftaly, supported by Roberts, and unanimously approved that, at Mr. Lupi's request, a representative of the staff be present to discuss STC issues at the equalization directors' meetings held once a month. The Executive Secretary is directed to seek approval from the Director of the Bureau of Local Government Services to have a staff representative attend the meetings.

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It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the State Tax Commission meeting at 3:25 P.M.

DATED TYPED: **February 18, 2005**

DATE APPROVED: **February 23, 2005**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**